

CONSOLIDATED AND SEPARATE INCOME STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

	GROUP		COMPANY	
	2021 Rs'000	2020 Rs'000	2021 Rs'000	2020 Rs'000
Revenue from contracts with customers (Note 4)	4,880,069	4,819,518	931	232
Cost of sales	(2,842,815)	(2,681,950)	(874)	(130)
Gross profit	2,037,254	2,137,568	57	102
Other operating income - net (Note 5)	70,910	407,725	504,351	1,479,189
Selling and distribution costs	(415,001)	(470,567)	-	-
Net impairment losses on financial and contract assets	(16,088)	(58,456)	-	-
Administrative expenses	(1,276,227)	(1,227,517)	(237,219)	(349,417)
Operating profit (Note 6)	400,848	788,753	267,189	1,129,874
Finance costs (Note 8)	(436,657)	(516,208)	(152,065)	(171,944)
Finance income (Note 8)	21,792	33,122	38,011	31,061
Finance costs - net (Note 8)	(414,865)	(483,086)	(114,054)	(140,883)
Share of profit of associates (Note 15)	59,787	5,170	-	-
Profit before taxation	45,770	310,837	153,135	988,991
Income tax expense (Note 9)	(136,805)	(110,452)	-	-
Profit for the year	(91,035)	200,385	153,135	988,991
Profit attributable to:				
Owners of the parent	(192,733)	8,077		
Non-controlling interest	101,698	192,308		
	(91,035)	200,385		

The notes on pages 194 to 270 form an integral part of the financial statements.

CONSOLIDATED AND SEPARATE STATEMENTS OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2021

	GROUP		COMPANY	
	2021 Rs'000	2020 Rs'000	2021 Rs'000	2020 Rs'000
Profit for the year	(91,035)	200,385	153,135	988,991
Other comprehensive income:				
Items that will not be reclassified to profit or loss				
Revaluation of property, plant and equipment	272,738	11,102	88	-
Group share on revaluation of property, plant and equipment in associates	-	13,241	-	-
Group share of other comprehensive income in associates	2,279	-	-	-
Fair value gain/(loss) on financial assets at fair value through other comprehensive income (Note 16)	330,397	(23)	-	-
Remeasurement of post employment benefit obligations (Note 25)	136,147	(202,210)	78,052	(135,025)
	741,561	(177,890)	78,140	(135,025)
Items that may be subsequently reclassified to profit or loss				
Currency translation difference	68,999	56,946	-	-
	68,999	56,946	-	-
Other comprehensive income for the year, net of tax	810,560	(120,944)	78,140	(135,025)
Total comprehensive income for the year	719,525	79,441	231,275	853,966
Total comprehensive income for the year				
Attributable to:				
Owners of the parent	598,583	(99,856)		
Non-controlling interest	120,942	179,297		
	719,525	79,441		

Items in the statement above are disclosed net of tax. The income tax relating to each component of other comprehensive income is disclosed in note 9.

The notes on pages 194 to 270 form an integral part of the financial statements.